



**BUREAU OF
TAXATION**

STATE OF MAINE

State Office Building, Augusta, Maine 04333

City of Waterville
Director of Finance
1 Common Street
Waterville, Maine 04901-6699

January 16, 1991

This will acknowledge receipt of your request for a sales and use tax exemption certificate for the **City of Waterville**.

As an agency of government, the **City of Waterville** would be exempt from payment of the State of Maine sales or use tax on purchases made directly by it for its own use. However, in the case of agencies of government, no exemption certificate or exemption number is issued, as the only evidence the seller needs to exempt a sale to an agency of government is the invoice showing that the sale is made directly to such exempt entity.

Yours truly,

Peter B. Beaulieu
Director
Sales & Use Tax Section

PBB/kjw

ST-L-128